

**BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO**

In the Matter of the Protest of	)	
	)	DOCKET NO. 16893
	)	
[Redacted]	)	DECISION
	)	
Petitioner.	)	
	)	
_____	)	

On July 26, 2002, the Tax Discovery Bureau (Bureau) of the Idaho State Tax Commission issued a Notice of Deficiency Determination to [Redacted], proposing income tax, penalty, and interest for taxable years 1998 and 1999 in the total amount of \$1,818.

[Redacted] filed a timely appeal. ([Redacted], taxpayer, did not respond to the Notice of Deficiency Determination.) The Tax Commission, having reviewed the file, hereby issues its decision based upon the information contained in the file.

Tax Commission records showed [Redacted] met the state income tax filing requirements but had not filed Idaho returns for 1998 and 1999. When the Bureau received no response to inquiries, a deficiency notice was issued to notify [Redacted] and the taxpayer of the determination. [Redacted] appealed explaining that she and the taxpayer had separated in early 1999. She added that, for 1998, [Redacted] was self-employed and she did not work outside the home.

The Bureau requested and received a transcript of the taxpayer's federal income records from the [Redacted]). The information was provided in accordance with Internal Revenue Code § 6103(d) and Idaho Code § 63-3077. No filing record was found for the taxpayer for either year.

Because Idaho income tax code requires taxpayers to use the same filing status for Idaho as they use for their federal return, the Bureau sent [Redacted] and the taxpayer each a corrected notice

deleting tax year 1999. Tax year 1999 will not be a part of this decision. The determination for 1998 remained unchanged from the first notice.

The taxpayer's file was transferred to the Legal/Tax Policy Division for administrative review. The taxpayer did not respond to a letter from the Tax Appeals Specialist advising him of his appeal rights.

The taxpayer does not deny he had a requirement to file a 1998 Idaho individual income tax return. He has not filed that return and has submitted nothing that would cast doubt on the Bureau's determination that was based on the records retained by the IRS and Idaho Department of Labor.

A Notice of Deficiency Determination issued by the Idaho State Tax Commission is presumed to be accurate. Parsons v. Idaho State Tax Com'n, 110 Idaho 572 (Ct. App. 1986). Having presented no information in support of his argument, the taxpayer has failed to meet his burden of proving error on the part of the deficiency determination. Albertson's, Inc. v. State, Dept. of Revenue, 106 Idaho 810 (1984).

Because the taxpayer did not make the election to file a married filing joint return with his wife for 1998, the Tax Commission will not make that decision for him. The Notice of Deficiency Determination is amended to reflect using a filing status of married filing separate to compute the taxpayer's Idaho income tax responsibility on one-half of the 1998 community income.

WHEREFORE, the Notice of Deficiency Determination dated July 26, 2002, is hereby MODIFIED and, as so modified, is APPROVED, AFFIRMED, and MADE FINAL.

IT IS ORDERED and THIS DOES ORDER that the taxpayer pay the following tax, penalty, and interest for 1998.

<u>TAX</u>	<u>PENALTY</u>	<u>INTEREST</u>	<u>TOTAL</u>
\$502	\$126	\$158	\$786

Interest is computed through September 15, 2003.

DEMAND for immediate payment of the foregoing amount is hereby made and given.

An explanation of taxpayer's right to appeal this decision is enclosed with this decision.

DATED this \_\_\_\_ day of \_\_\_\_\_, 2003.

IDAHO STATE TAX COMMISSION

\_\_\_\_\_  
COMMISSIONER

#### CERTIFICATE OF SERVICE BY MAIL

I hereby certify that I have on this \_\_\_\_ day of \_\_\_\_\_, 2003, served a copy of the within and foregoing DECISION by sending the same by United States mail, postage prepaid, in an envelope addressed to:

[Redacted]

\_\_\_\_\_